IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 13TH JUNE 2007 / 23RD JYAISHTA 1929

WP(C).No. 27284 of 2006(W)

PETITIONER:

BALIYAPATAM TILE WORKS LTD.,
NEELESWAR, KASARGOD DISTRICT, REPRESENTED
BY ITS MANAGING DIRECTOR DEVADAS ARON,
AGED 72 YEARS, S/O.SAMSON SUMITHRAN ARON,
RESIDING AT PAPPINASERRY P.O., KANNUR DISTRICT.

BY ADV. SRI.T.MADHU

RESPONDENTS:

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1. THE VILLAGE OFFICER, NEELESWAR,
NEELESWAR P.O., KASARGOD DISTRICT.

2. THE TAHSILDAR, HOSDURG TALUK,
KANHANGAD P.O., KASARGOD DISTRICT.

3. THE REVENUE DIVISIONAL OFFICER/SUB
COLLECTOR, KASARGOD AT KANHANGAD,
KANHANGAD P.O., KASARGOD DISTRICT.

4. THE ADDL. SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, GOVERNMENT SECRETARIAT,
THIRUVANANTHAPURAM.

5. THE STATE OF KERALA, REPRESENTED
BY ITS SECRETARY, REVENUE DEPARTMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF ORDER PASSED BY R2 DT.15.9.2004.

P2: TRUE COPY OF RECEIPT DT.8.10.2004 ISSUED BY R1.

P3: TRUE COPY OF ORDER DT.9.3.2005 OF R3.

P4: TRUE COPY OF ORDER DT.31.5.2005 OF R4.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.27284 of 2006

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Dated this the 13th day of June, 2007.

JUDGMENT

Even though petitioner has claimed exemption for the building assessed on the ground that it is a factory building, petitioner himself produced photographs which show that the factory building is different from the building that is assessed. The assessed building comprises of several shop rooms wherein goods are stored for sale and a hotel is also running. In the circumstances, commercial building, though located near the factory building, cannot be treated as a factory building. The petitioner is liable to remit tax for the said building. The W.P. is accordingly dismissed.

C.N.RAMACHANDRAN NAIR
Judge

pms